

Article - Tax - General

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§13–806.

(a) Unless another date is specified by law and except for a lien under subsection (b) of this section, a lien arises on the date of notice that the tax is due and continues until the earlier of:

- (1) the date on which the lien is:
 - (i) satisfied; or
 - (ii) released by the tax collector because the lien is:
 1. unenforceable by reason of lapse of time; or
 2. uncollectible; or
- (2) 20 years after the date of assessment.

(b) (1) Except as otherwise provided in this subsection, a lien for unpaid inheritance tax:

- (i) arises on the date of distribution; and
- (ii) continues for 20 years.

(2) If the property is subject to a special valuation under § 7–211 of this article, a lien:

- (i) arises on the date on which the interest in the property vests in possession; and
- (ii) continues for 20 years.

(3) If the unpaid inheritance tax is attributable to the disqualification of property that was qualified for special valuation or exemption under § 7–211 of this article, the lien:

- (i) arises on the date on which the decedent died; and
- (ii) continues for 20 years.

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